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PART 3FUNDS AND FUND ACCOUNTINGFUNDS

A fund, as used in the manual, represents moneys set aside for specific activities of a school corporation. A fund constitutes a complete accounting entity and all financial transactions, both receipts and disbursements, are to be recorded in the fund to which they pertain. The funds established by law for Indiana school corporations are: General Fund, Debt Service Fund, Capital Projects Fund, Transportation Fund, Special Education Preschool Fund, School Lunch Fund, Textbook Rental Fund, Repair and Replacement Fund, Self-Insurance Fund and Levy Excess Fund. Tax levies, subject to limitations, may be established for the General, Debt Service, Capital Projects Fund, Special Education Preschool Fund, and Transportation Funds. No tax levies may be established for the School Lunch Fund or the Textbook Rental Fund as these funds are designed to be self-supporting. Under certain conditions, a Construction Fund and other Special Funds may be established.

Numerical designations for each of these funds shall be as follows:

General Fund	Fund Number 010
Debt Service Fund	Fund Number 020
Capital Projects Fund	Fund Number 035
Transportation Fund	Fund Number 040
Transportation - Operating	Fund Number 041
Transportation - School Bus Replacement	Fund Number 042
Special Education Preschool Fund	Fund Number 060
Construction Fund	Fund Number 070
School Lunch Fund	Fund Number 080
Textbook Rental Fund	Fund Number 090
Repair and Replacement Fund	Fund Number 100
Self-Insurance Fund	Fund Number 110
Levy Excess Fund	Fund Number 120
Enhanced Access Fund	Fund Number 125
Electronic Map Generation Fund	Fund Number 126
Joint Services and Supply - Special Education Cooperative Fund	Fund Number 130
Joint Service and Supply - Area Vocational School Fund	Fund Number 140
Joint Services and Supply - Other	Fund Number 150
Art Association	Fund Number 160
Child Care Program	Fund Number 165
Historical Society	Fund Number 170
Judgments	Fund Number 180
Educational License Plates	Fund Number 185
Alternative Education	Fund Number 190
School Library Printed Material	Fund Number 191
SAFE School Haven	Fund Number 192
Early Intervention Grant	Fund Number 193
Reading Recovery	Fund Number 194
School Intervention and Career Counseling	Fund Number 195

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200 Series - Donations, Gifts, and Trusts. Identify funds where the sources of revenue are gifts and donations from persons or organizations who have established memorials or endowments for projects in which the funds are administered by the school corporation.

Instruction Support Fund	Fund Number 210
Adult and Continuing Education Fund	Fund Number 220
Extra-Curricular Activities Fund	Fund Number 230
Recreational Activities Fund	Fund Number 240
Cultural Arts Fund	Fund Number 250
Welfare Activities Fund	Fund Number 260
Scholarships and Awards Fund	Fund Number 270
Construction, Remodeling, and Equipping Buildings Fund	Fund Number 280
Miscellaneous Programs	Fund Number 290

300 Series - Other. Identify funds where the sources of revenue are not specified elsewhere.

Instruction Support Fund	Fund Number 310
Teacher Quality Improvement Program	Fund Number 314
Principal Leadership Academy	Fund Number 316
Economic Education Mini Grant	Fund Number 318
Education Technology	Fund Number 319
Adult and Continuing Education Fund	Fund Number 320
Step Ahead	Fund Number 321
Drug Free Communities	Fund Number 322
Early Childhood Intervention (First Steps)	Fund Number 323
Social Service Block Grant - State	Fund Number 324
Medicaid Reimbursement Fund	Fund Number 325
Extra-Curricular Activities Fund	Fund Number 330
Recreational Activities Fund	Fund Number 340
Cultural Arts Fund	Fund Number 350
Welfare Activities Fund	Fund Number 360
Scholarships and Awards Fund	Fund Number 370
Tech. Plan Buddy	Fund Number 373
Technology Grants [IC 20-10.1-25-3]	Fund Number 374
Performance Based Awards	Fund Number 375
Ind. School Academic Improvement Program (ISAIP)	Fund Number 376
Access Indiana	Fund Number 377
Technology Planning Grant	Fund Number 378
Construction, Remodeling, and Equipping Buildings Fund	Fund Number 380
Miscellaneous Programs	Fund Number 390

400, 500, 600, and 700 Series - Federal Programs. Projects found in each federal program would be numbered with the third digit; i.e., 411 would be a federal project funded under P. L. 103-382 IASA Title 1.

P.L. 103-382 IASA Title I	Fund Number 410
P.L. 103-382 IASA Innovative Education Program Strategies Title VI	Fund Number 420
P.L. 100-297 IASA Title I Migrant	Fund Number 430
P.L. 96-212 IASA Refugee Child Assistance	Fund Number 440
Title II-B	Fund Number 450
Title II-C	Fund Number 460
Youth Employment Training	Fund Number 470
Summer Youth Employment	Fund Number 480
Migrant Farm Workers	Fund Number 490
Community Conservation	Fund Number 510
Stewart Homeless Assistance Act	Fund Number 511
Serve America	Fund Number 515
P.L. 101-476 IDEA	Fund Number 520

P.L. 95-561 Title I Amendment	Fund Number 530
P.L. 99-457 Federal Assistance Educational Preschool Handicapped	Fund Number 540
P.L. 100-297 Adult Basic Education	Fund Number 550
CETA Program (JTPA)	Fund Number 560
Career Incentive	Fund Number 570
Drug Free Schools	Fund Number 580
P.L. 95-166 Nutritional Grant - State	Fund Number 590
Removal of Architectural Barrier to Handicapped	Fund Number 591
P.L. 98-377 Education for Economic Security	Fund Number 592
Title II - Dwight D. Eisenhower - Science and Math Technology Grants	Fund Number 593
Technology Related Assistance for Individuals With Disabilities (Division of Family and Children) P.L. 100-407	Fund Number 594
P.L. 95-619 Title III - Energy Conservation	Fund Number 610
Vocational and Technical Board Grants	Fund Number 620
P.L. 95-380 and P.L. 95-561 Title VII Bilingual (Includes Lau Program)	Fund Number 630
Dependent Care	Fund Number 640
Child Care and Development Block Grant	Fund Number 641
First Steps	Fund Number 642
Child Development Assoc. Scholarship	Fund Number 643
DOE Drug Education	Fund Number 644
Social Service Block Grant - Federal	Fund Number 645
Medicaid Reimbursement - Federal	Fund Number 646
Step Ahead 4-B, Part II, Family Preservation and Support	Fund Number 647
Educating America, Title III, P.L. 103-227	Fund Number 650
National Science Foundation	Fund Number 660
Other Federal Programs	Fund Number 661
School to Work Development Act, P.L. 103-239	Fund Number 670
School to Work Opportunity Implementation	Fund Number 671
Challenge Grant for Tech (Dir USDOE)	Fund Number 672
Technology Literacy Challenge, Title III	Fund Number 698

In accounting systems which require the use of account numbers for identification, the fund number may be included to the left of the receipt or expenditure account designation listed in the chart of accounts to build a complete numerical identification for each item in each fund. Some examples are illustrated below using a seven digit account number for receipt accounts and an eight digit account number for expenditures. From left to right, the first three digits are reserved for the fund designation and the next four and five digits are for application of the account numbers as they appear in the chart of accounts. If further detailing is desired by the school corporation, more digits may be added to the right of these digits. Examples of account numbers and their interpretation are:

Receipts:

General Fund - Local Property Taxes	010-1110
Debt Service Fund - Local Property Taxes	020-1110
General Fund - State Support, Basic Grant	010-3111
Capital Projects Fund - Earnings on Investments - Interest	035-1510

Expenditures:

General Fund - Elementary, Regular Instruction	010-11100
General Fund - Junior High, Regular Instruction	010-11200
Textbook Rental Fund - Textbooks and Repairs	090-25820
Construction Fund - Bldgs. Acquisition, Constr. and Improve.	070-25350
General Fund - Adult Basic Education	010-13100
Debt Service Fund - Interest on Bonds	020-52100

### 3-4 - Revised 1997

This method will provide sufficient digits for all items on the master chart of accounts and allow for expansion for additional funds or additional detail accounts at the option of the individual school corporation. In addition to the fund and program account numbering structure each transaction must also be identified with a three digit "Object" 100 through 700. These Objects are:

100	Salaries	500	Capital Outlay
200	Employee Benefits	600	Other Objects
300	Purchased Services	700	Transfers
400	Supplies and Materials		

Further detail must be provided in accordance with the requirements of the Division of School Finance through utilization of the second and third digit position. Example:

100	Salaries
110	Certified
120	Noncertified
200	Employee Benefits
210	Retirement
220	Employee Insurance

#### GENERAL FUND

This fund, designated Fund No. 010 in the prescribed accounting system, is required by IC 21-2-11-2. The General Fund is to be used to record all receipts and disbursements for current operating purposes except pupil transportation. This fund may also be used for capital outlay expenditures. A detail of the receipt and expenditure accounts will be found in Parts 4 and 5.

#### DEBT SERVICE FUND

The Debt Service Fund, designated Fund No. 020 in the prescribed accounting system, is required by IC 21-2-4-2. The fund is to be used to record all receipts and disbursements for (1) all debt and other obligations arising out of funds borrowed or advanced for school buildings when purchased from the proceeds of a bond issue for capital construction; (2) a lease to provide capital construction; (3) interest on emergency and temporary loans; (4) all debt and other obligations arising out of funds borrowed or advanced for the purchase or lease of school buses when purchased or leased from the proceeds of a bond issue, or from money obtained from a loan made under IC 20-9.1-6-5, for that purpose; (5) all debt and other obligations arising out of funds borrowed to pay judgments against the school corporation; or (6) all debt and other obligations arising out of funds borrowed to purchase equipment. Included are payment of school bonds and coupons, lease-rental agreements, civil bond obligations assumed through reorganization, veterans' memorial fund repayments and common school fund repayments, but shall not include emergency and temporary loans obtained for the benefit of any other fund. A detail of the receipt and expenditure accounts will be found in Parts 4 and 5.

#### CAPITAL PROJECTS FUND

The Capital Projects Fund No. 035, in the prescribed accounting system, is authorized by IC 21-2-15.

A school corporation may establish a capital projects fund with respect to any facility used or to be used by the school corporation (other than a facility used or to be used primarily for interscholastic for extra-curricular activities), and be used for the following:

1. Planned construction, repair, replacement, or remodeling.
2. Site acquisition.
3. Site development.
4. Repair, replacement, or site acquisition that is necessitated by an emergency.
5. Purchase, lease, repair or maintenance of equipment to be used by the school corporation (other than vehicles to be used for any purpose and equipment to be used primarily for interscholastic or extra-curricular activities).
6. To purchase, lease, upgrade, maintain, or repair computer hardware, computer software, or computer hardware and software.
7. To pay for the services of full-time or part-time computer maintenance employees.
8. To conduct nonrecurring in-service technology training of school employees.
9. To fund the payment of advances, together with interest on the advances, from the common school fund for educational technology programs under IC 21-1-5.
10. To fund the acquisition of any equipment or services necessary: to implement the technology preparation curriculum under IC 20-10.1-5.6; to participate in a program to provide educational technologies, including computers, in the homes of students (commonly referred to as "the buddy system project") under IC 20-10.1-25, the 4R's technology program under IC 20-10.1-25, or any other program under the educational program described in IC 20-10.1-25; or to obtain any combination of equipment or services described.
11. Purchase building sites; buildings in need of renovation; building materials; and equipment by vocational building trade classes to construct new buildings and to remodel existing buildings.
12. Leasing or renting of existing real estate, excluding payments authorized under IC 21-5-11 and IC 21-5-12.
13. To pay for services of school corporation employees, that are brick layers, stone masons, cement masons, tile setters, glaziers, insulation workers, asbestos removers, painters, paperhangers, drywall applicators and tapers, plasterers, pipe fitters, roofers, structural and steel workers, metal building assemblers, heating and air conditioning installers, welders, carpenters, electricians, or plumbers as these occupations are defined in the U. S. Department of Labor, Employment and Training Administration, Dictionary of Occupational Titles, Fourth Edition, Revised 1991 if:
  - (a) The employees perform construction of, renovation of, remodeling of, repair of, or maintenance on the facilities and equipment specified in IC 21-2-15-4 (b) and (c);
  - (b) The school corporation's total annual salary and benefits paid by the school corporation to employees described are at least six hundred thousand dollars (\$600,000); and
  - (c) The payment of the employees described is included as part of the proposed Capital Projects Fund Plan in IC 21-2-15-5a.
14. To pay for energy savings contracts under IC 36-1-12.5.

However, the number of employees that are covered is limited to the number of employee positions described that existed on January 1, 1993. Maintenance does not include janitorial or comparable routine services normally provided in the daily operation of the facilities or equipment.

#### SCHOOL TRANSPORTATION FUND

The fund, designated Fund No. 040 in the prescribed accounting system, is required by IC 21-2-11.5-2 for each public school corporation in Indiana, including school townships. The Transportation Fund is to be the exclusive fund used to record all receipts and disbursements of the school corporation for the payment of costs attributable to the transportation of school children to and from school. EFFECTIVE July 1, 1995, established within the school transportation fund is (1) an operating costs account from which the cost of transportation listed in IC 21-2-11.5-2 (b1) through (b7) shall be paid. (2) a school bus replacement account from which the costs attributable to transportation listed in IC 21-2-11.5-2 (b) (8) shall be paid. Fund number 41 has been designated Transportation - Operating and fund number 42 has been designated Transportation - Bus Replacement.

#### EMPLOYMENT TAX FUND

The Employment Tax Fund, IC 5-10.1-6-1, provides after June 30, 1987, a school corporation may transfer from its General Fund without an appropriation to its Employment Tax Fund an amount necessary to make the employer contributions.

The Department of Education, Division of School Finance, has determined (in regards to State Reimbursements) that effective February 1992, the Employment Tax Fund will have a zero balance.

#### SPECIAL EDUCATION PRESCHOOL FUND

A Special Education Preschool Fund is required to be established by IC 21-2-17. The Fund consists of property taxes (one cent) for each \$100 of assessed valuation, and state distributions. The Fund may only be used for special education programs for preschool age children as required under IC 20-1-6-14.1 and IC 20-5-2-1.2.

#### CONSTRUCTION FUND

A Construction Fund, designated Fund No. 070 in the prescribed accounting system, shall be established in all instances where disbursements for capital outlay are made from receipts derived from the sale of general obligation bonds or from other outside sources. Some sources of receipts to the fund, other than from the sale of bonds, are Veterans' Memorial Fund loans, Common School Fund loans, federal grants, and earnings on investments from the fund.

When general obligation bonds are sold to provide money for construction purposes, only the face value of the bonds is receipted to the Construction Fund. Any premium or accrued interest received must be receipted to the Debt Service Fund.

#### SCHOOL LUNCH FUND

The School Lunch Fund, designated Fund No. 080 in the prescribed accounting system when established in the school corporation account, is to be used to record all receipts from the sale of lunches, federal and state reimbursement, gifts and other receipts, as detailed in the chart of receipt accounts in Part 4. It will also be used to record all disbursements for personal service, food, supplies and equipment for the school lunch program, as detailed in Part 5.

The school lunch program may be operated through the school corporation's extra-curricular account or accounts. However, when handled in this manner, the governing body of the school corporation shall approve the amount of the bond of the treasurer of the extra-curricular account in an amount deemed by said governing body sufficient to protect the account for all funds coming into the hands of the treasurer of such account.

#### TEXTBOOK RENTAL FUND

The Textbook Rental Fund, designated Fund No. 090 in the prescribed accounting system when established in the school corporation account, is to be used to record all receipts of fees collected for rent of textbooks and workbooks furnished to students; also, to record all disbursements for purchase of textbooks, for repair of textbooks and for workbooks to be used with rented textbooks furnished to students for a designated fee. Disbursements from the fund may be made without appropriation or the application of other laws relating to budgets of municipal corporations. A detail of the receipt and expenditure accounts will be found in Parts 4 and 5.

Where no textbooks have been purchased and no financial commitments or guarantees for such purchases have been made by the school corporation, the textbook rental program may be operated through the school corporation extra-curricular account or accounts. However, when handled in this manner, the governing body of the school corporation shall approve the amount of the bond of the treasurer of the extra-curricular account in an amount deemed by said governing body sufficient to protect the account for all funds coming into the hands of the treasurer of the account.

#### REPAIR AND REPLACEMENT FUND

The governing body of each school corporation in Indiana may establish a Repair and Replacement Fund, designated Fund No. 100 in the prescribed accounting system, to be used solely for the repair of buildings and the repair and replacement of building fixtures that are owned or leased by the school corporation and that are of a type constituting loss capable of being covered by casualty insurance. Once established, the fund may extend for a specified number of years, not to exceed five (5), and for a specified annual amount permitted to be expended during each year. The unexpended balance in the fund at the close of a calendar year carries forward in the fund to the next calendar year. The amount to be expended is composed of the balance of the fund at the beginning of the year and any statutory transfers into the fund. There is no tax levy authorized for the support of the fund. Any balance in the fund may be invested and the net proceeds from the investment become a part of the Repair and Replacement Fund. IC 21-2-5.5-4 provides a means for reduction or rescission of the Fund.

#### SELF-INSURANCE FUND

The governing body of each school corporation in Indiana may establish a Self-Insurance Fund to provide monies for the payment of any judgment rendered against the school corporation or an officer or employee for which the school corporation is liable under the Tort Claims Act; the Civil Rights Laws; and, the law governing the liability of Public Employees on Contracts. The payment of any claim or settlement for which the school corporation is liable pursuant to the above Acts and the payment of any premium, management fee, claim or settlement for which the school corporation is liable pursuant to any federal and state statute including but not limited to payments in relation to Workers Compensation, Unemployment Compensation, or the payment of any settlement or claim for which insurance coverage is permitted under IC 20-5-2-2(14) which since July 1, 1983 includes group insurance for employees' accident, sickness, health, or dental coverage, provided that any plan of self-insurance shall include an aggregate stop-loss provision.

Subject to the approval of the commissioner of the department of insurance, the governing body of the school corporation may support the Self-Insurance Fund by transfer from the General Fund budget, tax levy and rate. Any balance remaining in the Self-Insurance Fund at the end of any fiscal year shall carry over in the Fund for the following year and not revert to the General Fund.

If established, the Fund shall be designated Fund No. 110 in the prescribed accounting system.



### LEVY EXCESS FUND

This fund, designated Fund No. 120 in the prescribed accounting system, is required by IC 6-1.1-19-1.7 and IC 6-3.5-1-3.2 for each local taxing unit. The unit shall receipt to the fund that portion of the property taxes received which exceeds 102% of the unit's ad valorem property tax levy as certified each year by the State Board of Tax Commissioners. However, it is not necessary to establish the fund in your records until such time as the total taxes received exceeds one hundred two percent (102%) of the total taxes levied for any taxable year and the amount that would be deposited is \$100 or more. Once established, the fund must continue to be carried in your records.

### SPECIAL FUNDS

Special Funds may be established to account for money received by a school corporation for a specific purpose or purposes if no local tax revenues are involved. These Funds may be supported by gifts, donations, endowments or be established pursuant to federal statutes. For example, money received from federal grants prior to any required expenditures to support the program or project being financed may be accounted for by establishing separate funds appropriately titled (Gifts and Donations Fund, Scholarship Endowment; ECIA Title I, etc.). Disbursements from these funds do not require appropriations or the application of other laws relating to the budgets of municipal corporations.

IC 36-1-8-12 provides for creation of a special fund, if a political subdivision receives state grant money requiring local matching money, the grant money and matching money would be deposited into the special fund.

Federal programs and other programs which are partially funded and which require matching funds from the school corporation must be handled through the General Fund of the school corporation and do require appropriations and the application of budget laws pertaining to municipal corporations.

### FUND ACCOUNTING

A ledger account on prescribed Form No. 508 must be established for each fund. Each fund account will serve as a control account for all receipt and disbursement transactions pertaining to that fund. In addition, a ledger account on Form No. 508 must be established for the "All Funds Control" to which all receipts and disbursements for all funds shall be posted. Posting to these ledger accounts, as well as the receipt and expenditure accounts, shall be made as follows for each day's transactions.

#### Receipts:

1. Post each receipt from the duplicate receipts to the receipt accounts. (See Part 4)
2. Post the total of the receipts for each fund to the ledger account for that fund.
3. Post the total of all receipts to the All Funds Control Account.
4. Enter the total receipts for all funds in the applicable columns of the Treasurer's Daily Balance of Cash and Depositories.

Disbursements:

1. Post the gross amount of checks (before payroll deductions) to the expenditure accounts. Make reference, where necessary, to the distribution of expenditures shown on the claim (See Part 5).
2. Post the gross amount of the checks (before payroll deductions) for each fund to the ledger account of that fund.
3. Post the net amount of the disbursements for all funds (after payroll deductions) to the All Funds Control account. Posting to the account should be made directly from the register of checks (duplicate copies of checks) which register should be totaled to reflect the gross amount of checks, each of the applicable payroll deductions, and the net amount of the checks issued.
4. Post as receipts to the applicable clearing accounts the amounts of payroll deductions as reflected in the totals of the checks issued. If any of the checks issued were for the purpose of transmitting payroll deductions to the proper payee, they will be posted as disbursements to the applicable clearing accounts and to the All Funds Control account. Disbursements from the payroll deduction clearing accounts will not be posted to the detail expenditure accounts nor to the ledger accounts for each fund, since under the accounting system these accounts are posted in "gross" when posting the payrolls.
5. Enter the net amount of the checks issued in the proper columns of the Treasurer's Daily Balance of Cash, Depositories and Investments indicating therein the depository on which the checks were drawn.

PROOF OF POSTING

At the end of each month the receipt and expenditure accounts, the fund accounts and the All Funds Control account should be balanced and the All Funds Control reconciled to the Treasurer's Daily Balance of Cash, Depositories and Investments. A proof of correctness of the posting and reconciling with Treasurer's Daily Balance of Cash, Depositories and Investments should be made as follows:

1. Foot each receipt and expenditure account, each fund account and the all funds control to show the total receipts and expenditures for the month and for the year to date and extend the balances in the respective accounts.
2. Total the receipt accounts for each fund and verify with the total receipts shown on the fund account of that fund.
3. Total the disbursements for all expenditure accounts and verify with the total disbursements in each program (appropriation) and with the total disbursements in the control account of that fund.
4. Summarize the totals of all expenditure accounts of each program and verify that total with the total disbursements for that program.
5. Total the receipts for all funds and verify with the total receipts in the "All Funds Control account.

6. Total the disbursements for all funds and verify with the total disbursements shown on the All Funds Control account. In the proof, if there are any payroll deductions not disbursed, the amounts thereof will have to be added to the total disbursements posted to the All Funds Control account. This is because checks will be posted in "gross" to the fund accounts and in "net" to the All Funds Control.
7. Add the balances in each fund, together with the balances in any payroll deduction accounts (clearing accounts) and the total thereof should agree with the balance in the all funds control.
8. Confirm that the balance in the All Funds Control account agrees with the balance reflected in the Treasurer's Daily Balance of Cash, Depositories and Investments.

If properly maintained and correctly posted, the foregoing procedure will provide the school administration at all times with the total receipts, total disbursements and the balance in each fund and, also, with a summary of all receipts, disbursements and the balance of all funds as reflected in the All Funds Control account.

#### RECONCILEMENT OF FUND BALANCES WITH DEPOSITORIES

At the close of each month the balance in the All Funds Control account must be reconciled with the Treasurer's Daily Balance of Cash, Depositories and Investments and to the balances shown on the depository statements. In making the reconciliation any deposits in transit and all outstanding checks must be considered.

"Deposits in transit" will represent amounts, received and entered on the records before the close of the month, for which a deposit has been made, but not in time to be included in the balance shown on the bank statement.

"Outstanding checks" will represent those checks issued and entered on the records but which have not been paid by the bank at the close of the month. To arrive at the outstanding checks, all paid checks must be compared with the duplicate checks or check register. At the time this comparison is made the month in which such check was paid by the bank should be indicated on the duplicate check or check register to facilitate the preparation of the list of the outstanding (or unpaid) checks.

Another purpose in stamping or otherwise indicating the month in which the check was paid is to facilitate tracing a check to the bank statement should a question later develop and you need to locate the particular check. All checks paid by the bank should be filed with the bank statement with which they are returned and, although they should be sorted into numerical sequence within each bank statement, they should not be commingled with other checks or with the checks returned with other bank statements.

On the following page, you will find an illustrated form to be used in reconciling your records to the Treasurer's Daily Balance of Cash, Depositories and Investments and to the depository statements. This reconciliation must be made at the close of each month, IC 5-13-6-1(c).

## DEPOSITORY STATEMENT AND CASH RECONCILEMENT

\_\_\_\_\_, 19

	<u>Bank Statement</u>	<u>Less Outstanding Check</u>	<u>Net Balance*</u>
Balance in Depository:	\$	\$	\$
(List Each Depository)	_____	_____	_____
Totals	<u>\$</u>	<u>\$</u>	\$
Add: Deposits in Transit			
Cash on Hand			
(List any other reconciling items)			_____
Total			\$
Deduct:			
(List any reconciling items to be deducted)			_____
Record Balance, All Funds - Control (Proof)			<u>\$</u>

## SCHEDULE OF OUTSTANDING CHECKS

(List by Depository)

\_\_\_\_\_, 19

<u>Date</u>	<u>Number</u>	<u>Amount</u>	<u>Date</u>	<u>Number</u>	<u>Amount</u>
		\$			\$
					_____
			Total		<u>\$</u>

\* The "Net Balance" for each depository should agree with the balance shown in the Treasurer's Daily Balance of Cash and Depositories; however, if there are any deposits in transit or other reconciling items affecting the depository accounts they must be considered.

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